

CITY OF EAU CLAIRE

GENERAL FUND COMPARATIVE BALANCE SHEET December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
ASSETS		
Cash and short term investments	\$ 9,827,209	\$ 9,948,432
Receivables:		
Taxes:		
Current	21,155,944	20,437,083
Delinquent personal property	<u>83,219</u>	<u>113,930</u>
Total taxes	<u>21,239,163</u>	<u>20,551,013</u>
Accounts	1,345,589	1,127,693
Notes receivable	25,000	25,000
Special assessments:		
Installment	5,951	12,621
Interest	<u>372,647</u>	<u>154,161</u>
Total receivables	22,988,350	21,870,488
Prepayments	583,864	125,980
Due from other funds	274,755	1,018,722
Due from other governments	55,964	148,173
Due from component unit	-	36,897
Advance to other funds	<u>6,216,345</u>	<u>6,621,899</u>
Total assets	<u>\$ 39,946,487</u>	<u>\$ 39,770,591</u>

	2004	2003
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,114,968	\$ 825,819
Accrued liabilities	831,614	1,334,024
Customer deposits	136,928	344,085
Due to other governments	60,023	25,137
Due to component unit	42,257	64,688
Deferred revenue	<u>22,075,051</u>	<u>21,203,578</u>
Total liabilities	<u>24,260,841</u>	<u>23,797,331</u>
Fund balance:		
Reserved:		
For prepayments	583,864	125,980
For notes receivable	25,000	25,000
For advances to other funds	<u>5,775,177</u>	<u>6,216,345</u>
Total reserved	<u>6,384,041</u>	<u>6,367,325</u>
Unreserved:		
Designated:		
For working capital	3,700,000	3,700,000
For subsequent year expenditures	<u>2,623,236</u>	<u>3,009,720</u>
Total designated	<u>6,323,236</u>	<u>6,709,720</u>
Undesignated	<u>2,978,369</u>	<u>2,896,215</u>
Total unreserved	<u>9,301,605</u>	<u>9,605,935</u>
Total fund balance	<u>15,685,646</u>	<u>15,973,260</u>
Total liabilities and fund balance	<u>\$ 39,946,487</u>	<u>\$ 39,770,591</u>